Vogelei Law Offices

CORTE MADERA, CALIFORNIA 94925 -1150

GEORGE MAC VÖGELEI

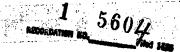
BARBARA SNETHEN G. MICHAEL HARRINGTON BONNIE ROSE HOUGH ATTORNEYS AT LAW

300 TAMAL PLAZA

SUITE 190

TELEPHONE AREA CODE 415 927-0131

April 11, 1988



APR 2 2 1988-3 20 PM

INTERSTATE COMMERCE COMMISSION

Mildred Lee Room 2303 Interstate Commerce Commission 12th & Constitutional Avenues, N.W. Washington D.C. 20423

Re: Registration for Refrigerated Railcar REMX 1144
Owner - MRC 1981-II, A California Limited Partnership

Dear Mrs. Lee,

As per United States Code Section 11303, I am writing to record the ownership of refrigerated Railcar REMX 1144 with your office.

I have enclosed the original and notarized copy of the bill of sale for the railcar as well as the \$13 filing fee.

As shown by the enclosed bill of sale, this railcar was purchased by MRC-1981-II, a California Limited Partnership whose General Partner is Ignacio Financial Corporation. Ignacio Financial Corporation's president is Duane E. Evans and its address is P.O. Box 1268, Truckee, CA 95734. The seller of the railcar was Jesmond Dean International, Inc., whose president was Robert G. Lucas. The address for Jesmond Dean International is P.O. Box 1561, Rancho Santa Fe, CA 92067.

Please do not hesitate to contact me if you require further information or have any questions regarding this registration.

Very truly yours,

Bonnie Rose Hough

BRH:mm Enc. cc: MRC-1981-II 802039.bh2

JESMOND DENE INTERNATIONAL, INC.

P.O. BOX 1561

RANCHO SANTA FE, CALIFORNIA 92067

(714) 481-6027

BILL OF SALE

APR 2 2 1988-3 20 PM

INTERSTATE COMMERCE COMMISSION

IN CONSIDERATION OF THE SUM OF Fifty-five Thousand Dollars (\$55,0000), receipt of which is hereby acknowledged, JESMOND DENE INTERNATIONAL, INCORPORATED ("Seller"), has delivered c/o REMX, INC., Solana Beach, California and hereby sells and conveys to MRC-1981-II, Ignacio Financial Corporation, G.P., ("Buyer"), one (1) 70 ton mechanical refrigerator car identified by the words: REMX 1144.

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed this 23rd day of April, 1981.

JESMOND DENE INTERNATIONAL, INC.

Duane E. Evans, President

Ignacio Financial Corporation

Bonnie Rose Hough, being duly sworn, deposes and says:

That she made a photocopy of the enclosed original bill of sale and that it is a true and correct copy.

April 18, 1988

BONNIE ROSE HOUGH

Subscribed and sworn to before me on April 18, 1988.

OFFICIAL SEAL
BARBARA SNETHEN
NOTARY PUBLIC—CALIFORNIA
MARIN COUNTY
My Comm. Exp. June 11, 1990

BARBARA SNETHEN

804133.bh2